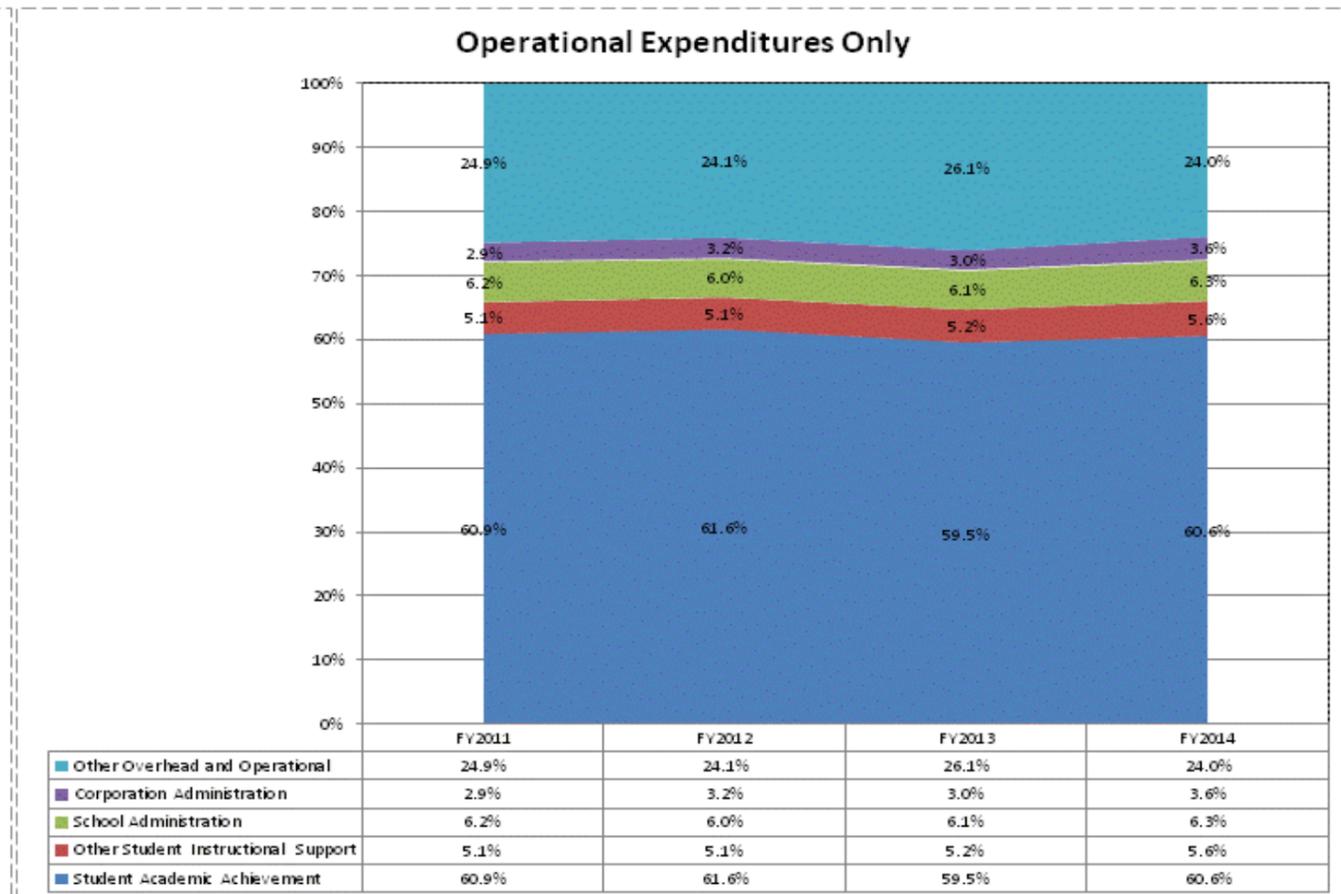
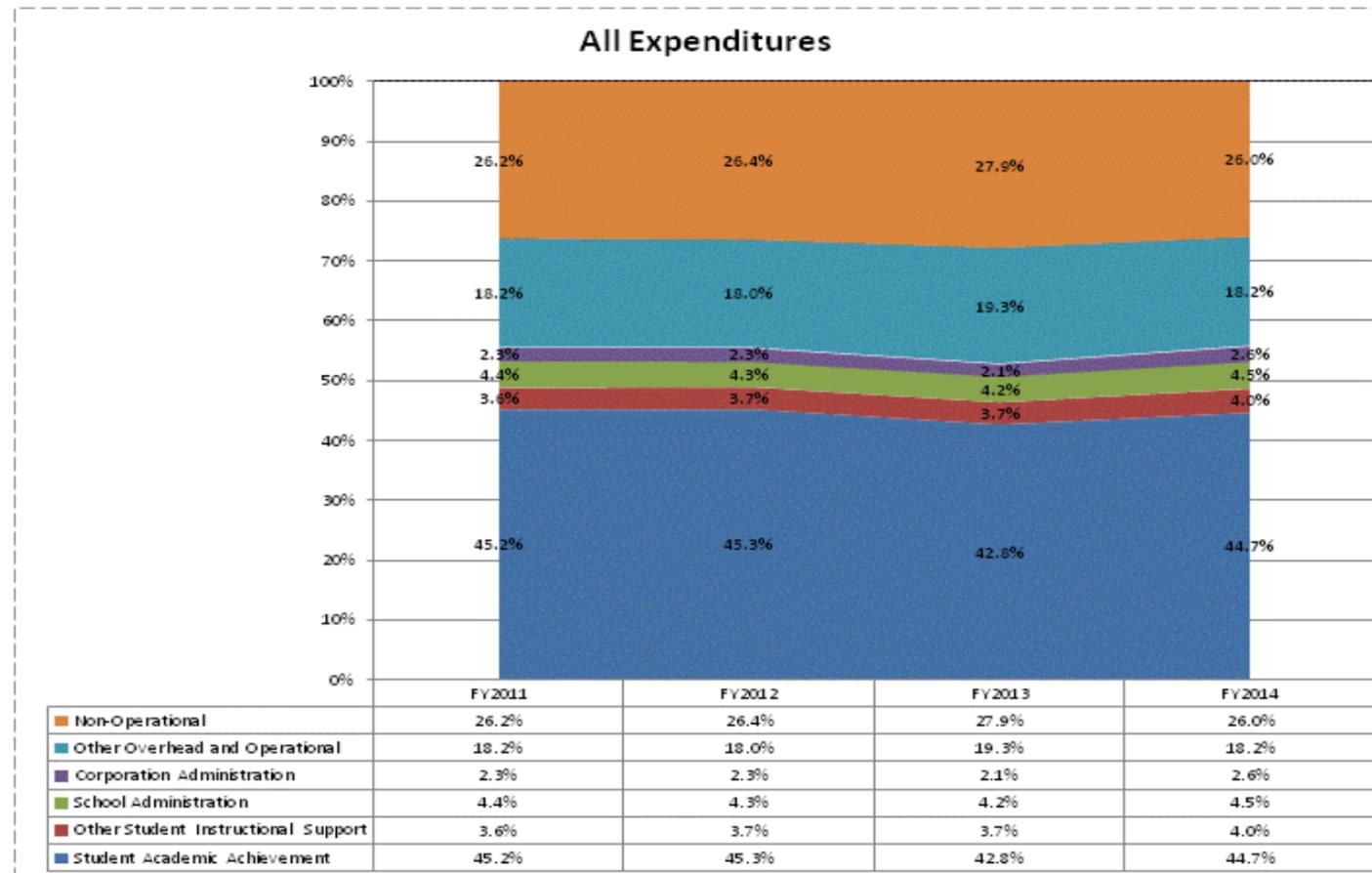


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Northwest Allen County Schools (225)

Northwest Allen County Schools (225)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$26,491,619	50.9%	\$27,976,481	46.4%	\$25,873,614	42.8%	\$28,764,250	44.7%
Student Instructional Support	\$4,190,065	8.1%	\$5,154,696	8.6%	\$4,773,866	7.9%	\$5,484,723	8.5%
Overhead and Operational Nonoperational	\$10,252,890	19.7%	\$12,157,372	20.2%	\$12,990,300	21.5%	\$13,379,602	20.8%
Nonoperational	\$11,094,599	21.3%	\$14,989,944	24.9%	\$16,854,808	27.9%	\$16,719,241	26.0%
Grand Total	\$52,029,173		\$60,278,493		\$60,492,589		\$64,347,816	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	59.0%	55.0%	50.7%	53.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Northwest Allen County Schools (225)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$174,497	\$1,178,415	\$1,320,091	N/A	> 500%	12%
11100 Regular Programs; Elementary	\$6,756,080	\$10,296,559	\$8,330,105	\$9,575,047	42%	-7%	15%
11200 Regular Programs; Middle/Junior High	\$3,191,223	\$4,767,538	\$4,238,814	\$4,820,950	51%	1%	14%
11300 Regular Programs; High School	\$4,276,274	\$6,423,896	\$5,653,099	\$6,363,904	49%	-1%	13%
11350 Regular Programs; High School; Academic Honors Diploma	\$102,790	\$132,347	\$88,973	\$178,099	73%	35%	100%
11410 Vocational Education; Agriculture A	\$81,468	\$90,354	\$98,169	\$103,987	28%	15%	6%
11450 Vocational Education; Consumer and Homemaking	\$191,612	\$174,544	\$192,449	\$173,243	-10%	-1%	-10%
11590 Other Vocational Education Programs	\$36,607	\$53,920	\$99,498	\$127,547	248%	137%	28%
11630 Regular Programs; Alternative Education Programs; High School	\$60,759	\$81,241	\$69,734	\$81,010	33%	0%	16%
12110 Gifted And Talented; Gifted and Talented	\$111,423	\$176,148	\$140,385	\$183,724	65%	4%	31%
12210 Mental Disabilities; Mild Mental Disabilities	\$763,258	\$903	\$0	\$0	-100%	-100%	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$711,090	\$709,647	\$856,995	N/A	21%	21%
12310 Physical Impairment; Orthopedic Impairment	\$24,836	\$0	\$0	\$0	-100%	N/A	N/A
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$0	\$27,199	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$40,399	\$88,740	\$89,121	N/A	121%	0%
12350 Physical Impairment; Homebound	\$38,490	\$36,800	\$28,385	\$47,024	22%	28%	66%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$420,363	\$312,067	\$248,779	\$216,589	-48%	-31%	-13%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$12	\$0	\$0	N/A	-100%	N/A
12510 Culturally Different; Communication Disorders	\$184,164	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$0	\$1,310,459	\$1,419,093	\$1,605,613	N/A	23%	13%
12810 Special Education Preschool	\$75,049	\$140,364	\$139,791	\$142,630	90%	2%	2%
12900 Other Special Programs	\$85,788	\$143,572	\$185,824	\$172,849	101%	20%	-7%
14100 Summer School Programs; Elementary	\$38,276	\$39,123	\$5,160	\$20,602	-46%	-47%	299%
14200 Summer School Programs; Middle/Junior High School	\$13,246	\$38,046	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$56,070	\$67,612	\$95,293	\$113,478	102%	68%	19%
16100 Remediation Testing	\$351,039	\$316,915	\$470,900	\$477,576	36%	51%	1%
16200 Preventive Remediation	\$0	\$0	\$867	\$0	N/A	N/A	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$140,944	\$168,217	\$148,080	\$153,285	9%	-9%	4%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$183,930	\$193,106	\$84,726	\$45,486	-75%	-76%	-46%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$63,481	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$221,900	\$78,063	\$117,215	\$89,224	-60%	14%	-24%
22130 Improvement of Instruction; Instructional Staff Training	\$41,979	\$59,804	\$5,002	\$6,566	-84%	-89%	31%
22220 Library/Media Services; School Library	\$361,864	\$323,527	\$240,577	\$258,585	-29%	-20%	7%
22230 Library/Media Services; Audiovisual	\$5,287	\$8,081	\$7,926	\$4,198	-21%	-48%	-47%
22250 Library/Media Services; Computer Assisted Instruction Services	\$4,902	\$3,744	\$23,929	\$865	-82%	-77%	-96%
22360 Instruction, Related Technology; Network Support	\$628,044	\$860,975	\$1,052,311	\$1,215,082	93%	41%	15%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$472,875	\$751,968	\$708,959	\$228,380	-52%	-70%	-68%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$589	\$2,769	\$1,821	N/A	209%	-34%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$1,347	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$1,600,675	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$20,522,562	\$27,976,481	\$25,873,614	\$28,764,250	40%	3%	11%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$11,376	\$0	\$0	N/A	-100%	N/A
21130 Attendance and Social Work Services; Social Work Services	\$61,000	\$54,513	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$779,554	\$1,311,357	\$1,078,819	\$1,212,861	56%	-8%	12%
21340 Health Services; Nurse Services	\$173,652	\$329,147	\$364,974	\$375,788	116%	14%	3%
21420 Psychological Testing	\$0	\$146,073	\$160,085	\$204,190	N/A	40%	28%
21490 Other Psychological Services	\$0	\$632	\$0	\$0	N/A	-100%	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$282,463	\$276,518	\$343,739	N/A	22%	24%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Northwest Allen County Schools (225)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$53,216	\$54,338	\$69,899	N/A	31%	29%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$56,449	\$63,062	N/A	N/A	12%
21810 Special Education Administration; Service Area Direction	\$322,460	\$151,557	\$217,950	\$222,583	-31%	47%	2%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$81,937	N/A	N/A	N/A
24100 Office of The Principal	\$1,803,951	\$2,814,362	\$2,564,732	\$2,910,664	61%	3%	13%
Student Instructional Support Total	\$3,140,617	\$5,154,696	\$4,773,866	\$5,484,723	75%	6%	15%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$31,615	\$82,001	\$66,730	\$75,228	138%	-8%	13%
23150 Board of Education; Legal Services	\$32,636	\$25,246	\$23,706	\$25,916	-21%	3%	9%
23160 Board of Education; Promotion Expenses	\$2,445	\$3,374	\$3,109	\$2,186	-11%	-35%	-30%
23210 Executive Administration; Office of The Superintendent	\$758,795	\$667,676	\$553,163	\$695,436	-8%	4%	26%
25110 Fiscal Services; Office of The Business Manager	\$0	\$392,838	\$394,423	\$418,049	N/A	6%	6%
25150 Fiscal Services; Payroll Services	\$3,018	\$1,002	\$5,082	\$6,423	113%	> 500%	26%
25191 Other Fiscal Services; Refund of Revenue	\$1,186	\$5,238	\$94	\$1,913	61%	-63%	> 500%
25750 Personnel Services; Health Services	\$0	\$5,099	\$7,079	\$6,619	N/A	30%	-6%
25790 Personnel Services; Other Professional Services	\$0	\$66,672	\$14,000	\$159,651	N/A	139%	> 500%
25850 Administrative Technology Services; Network Support	\$0	\$125,946	\$229,976	\$282,511	N/A	124%	23%
25920 Ditch Assessments	\$2,081	\$1,719	\$661	\$2,037	-2%	18%	208%
25940 Settlements	\$0	\$18,000	\$0	\$0	N/A	-100%	N/A
25990 Other Support Services, Central	\$1,543	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$160,165	\$205,741	\$190,737	\$181,638	13%	-12%	-5%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,646,354	\$5,031,085	\$4,813,901	\$4,885,545	34%	-3%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,729	\$23,180	\$10,867	\$30,985	97%	34%	185%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$228,781	\$322,510	\$373,879	\$402,822	76%	25%	8%
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,935	\$4,911	\$48,361	\$24,809	> 500%	405%	-49%
26600 Operation and Maintenance of Plant Services; Security Services	\$5,153	\$7,940	\$32,556	\$56,801	> 500%	> 500%	74%
26700 Operation and Maintenance of Plant Services; Insurance	\$277,352	\$234,191	\$326,892	\$271,972	-2%	16%	-17%
27010 Student Transportation; Service Area Direction	\$104,058	\$154,147	\$165,231	\$178,709	72%	16%	8%
27100 Student Transportation; Vehicle Operation	\$784,652	\$1,385,302	\$1,557,847	\$1,605,619	105%	16%	3%
27200 Student Transportation; Monitoring Services	\$0	\$7,448	\$305	\$0	N/A	-100%	-100%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$462,249	\$615,776	\$759,391	\$746,715	62%	21%	-2%
27400 Student Transportation; Purchase of School Buses	\$455,345	\$601,517	\$615,833	\$598,537	31%	0%	-3%
27500 Student Transportation; Insurance on Buses	\$64,008	\$47,469	\$60,351	\$40,650	-36%	-14%	-33%
27900 Student Transportation; Other Student Transportation Services	\$18,306	\$20,591	\$23,774	\$25,218	38%	22%	6%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$8,640	\$9,982	N/A	N/A	16%
31100 Food Services Operations; Service Area Direction	\$74,304	\$100,308	\$108,147	\$111,839	51%	11%	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,461,429	\$2,000,443	\$2,595,565	\$2,531,791	73%	27%	-2%
Overhead and Operational Total	\$8,593,139	\$12,157,372	\$12,990,300	\$13,379,602	56%	10%	3%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$1,510	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$0	\$0	\$0	\$211,127	N/A	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$14,355	\$11,566	\$16,540	\$12,973	-10%	12%	-22%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,485,477	\$1,703,101	\$541,185	\$520,346	-79%	-69%	-4%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$64,303	\$83,425	\$109,086	\$128,788	100%	54%	18%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$459,766	\$368,156	\$328,844	\$208,653	-55%	-43%	-37%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$118,036	\$90,967	\$91,283	\$79,354	-33%	-13%	-13%
51100 Debt Services; Principal on Debt; Bonds	\$328,649	\$245,953	\$199,550	\$0	-100%	-100%	-100%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$7,821	\$0	\$0	\$0	-100%	N/A	N/A

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Northwest Allen County Schools (225)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$8,821	\$0	N/A	N/A	-100%
52200 Debt Services; Interest on Debt; Temporary Loans	\$103,542	\$124,267	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$7,512,650	\$5,405,000	\$9,280,000	\$9,700,000	29%	79%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$6,956,000	\$6,279,500	\$5,858,000	N/A	-16%	-7%
Nonoperational Total	\$11,094,599	\$14,989,944	\$16,854,808	\$16,719,241	51%	12%	-1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$324,872	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,730,226	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$196,729	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,205,940	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$4,339	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$216,150	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$8,678,255	\$0	\$0	\$0	N/A	N/A	N/A